



Cover Memorandum/Staff Report

File #: 26-0180

Agenda Date: 2/24/2026

Item #: 7.A.

TO: Mayor and Commissioners
FROM: Henry Dachowitz, Chief Financial Officer
THROUGH: Terrence R. Moore, ICMA-CM
DATE: February 24, 2026

RESOLUTION NO. 39-26 AMENDING THE FISCAL YEAR 2025-26 BUDGET ADOPTED BY RESOLUTION NO.198-25 ON SEPTEMBER 15, 2025.

Recommended Action:

Motion to Approve Resolution No.39-26 amending the Fiscal Year 2025-26 budget adopted on September 15, 2025.

Background:

The purpose of this request is to amend the adopted Fiscal Year (FY) 2025-26 budget to account for items that were not anticipated, or measurable at the time of original budget adoption. Per Florida State Statute (FSS) 166.241, the City's Adopted Budget may be revised with a Budget Amendment approved by the City Commission. Provided below is a summary of the budget changes staff is recommending. The attached Resolution and Exhibit A provides details of the proposed changes.

General Fund (001) \$50,000

Request to increase Parks & Recreation to cover a pool safety grant funded from the US Consumer Product Safety Commission processed through quarterly reimbursements.

Increase amount requested is \$50,000.00

Funding Source: Increase to revenues and increase to expenditures of \$50,000.00

General Construction Fund (334) \$0

Request a transfer from Crest Theater Auditorium project (41023) to the Delray Beach Historical Society Improvements project (41039) to support project scope expansion related to land disposal restrictions (LDR) compliance.

Transfer amount requested is \$210,000.00

Funding Source: No change; \$210,000.00 expense to expense transfer in the General Construction Fund

Central Garage Fund (501) \$0

Request a transfer from other contractual services to equipment maintenance for triennial fuel tank testing.

Transfer amount requested is \$4,600.00

Funding Source: No change; \$4,600.00 expense to expense transfer in the Central Garage Fund

The attached Exhibit A provides details of the proposed changes.

Funding Source/Financial Impact:

See Exhibit A appended to Resolution No. 39-26

Timing of Request:

Approval of this request will properly amend the budget, as listed in Exhibit A.